# TITLE 4—FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

*This title was enacted by act July 30, 1947, ch. 389, § 1, 61 Stat. 641*

## CHAPTER 4—THE STATES

Sec.
113. Residence of Members of Congress for State income tax laws.

### AMENDMENTS

1977—Pub. L. 95-67, § 1(b), July 19, 1977, 91 Stat. 271, added item 113.

### § 110. Same; definitions

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 113 of this title.

### § 113. Residence of Members of Congress for State income tax laws

(a) No State, or political subdivision thereof, in which a Member of Congress maintains a place of abode for purposes of attending sessions of Congress may, for purposes of any income tax (as defined in section 110(c) of this title) levied by such State or political subdivision thereof—

(1) treat such Member as a resident or domiciliary of such State or political subdivision thereof; or

(2) treat any compensation paid by the United States to such Member as income for services performed within, or from sources within, such State or political subdivision thereof,

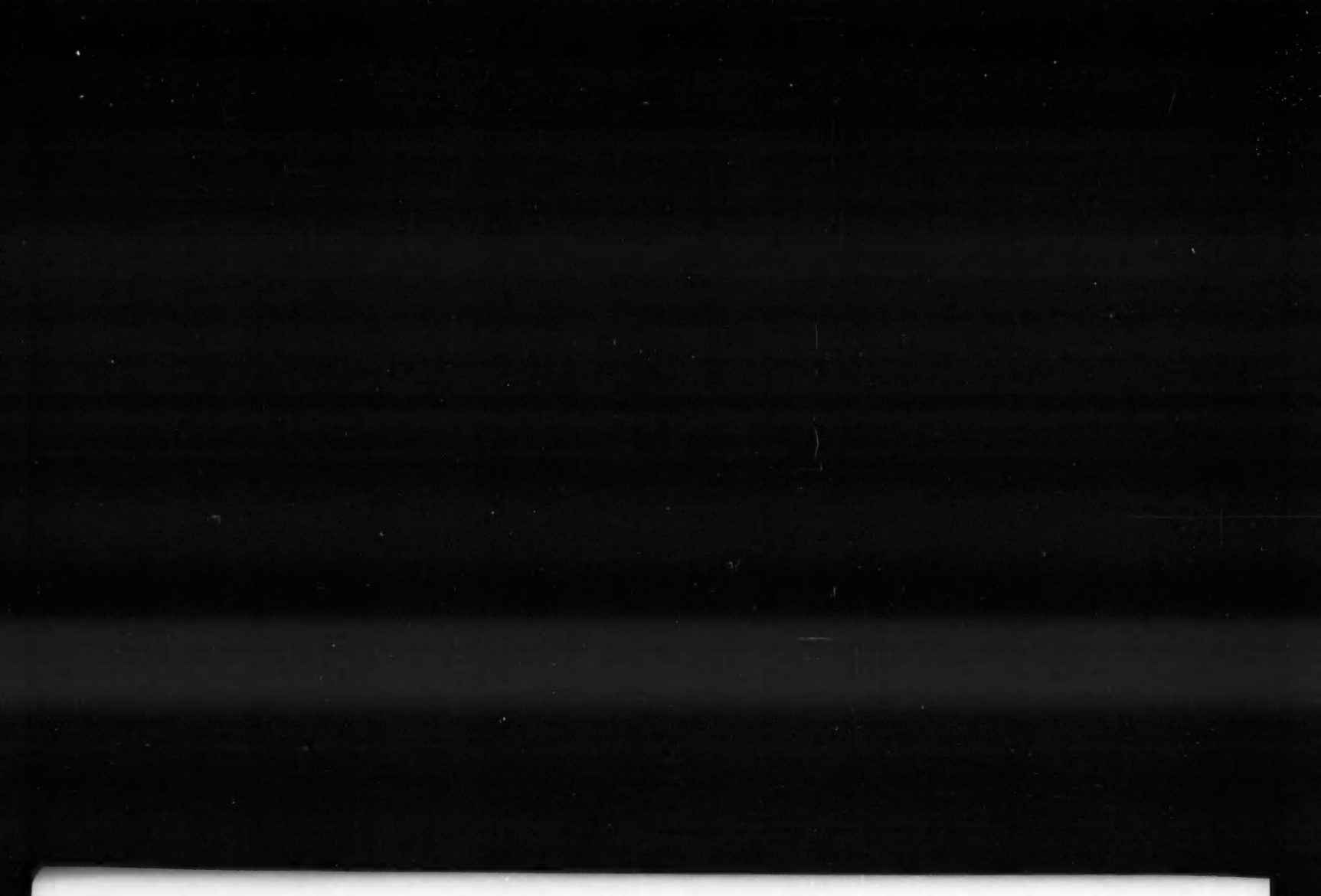
unless such Member represents such State or a district in such State.

(b) For purposes of subsection (a)—

(1) the term "Member of Congress" includes the delegates from the District of Columbia, Guam, and the Virgin Islands, and the Resident Commissioner from Puerto Rico; and

(2) the term "State" includes the District of Columbia.

(Added Pub. L. 95-67, § 1(a), July 19, 1977, 91 Stat. 271.)

#### EFFECTIVE DATE

Section 1(c) of Pub. L. 95-67 provided that: "The amendments made by subsections (a) and (b) [enacting this section and amending analysis preceding section 101 of this title] shall be effective with respect to all taxable years, whether beginning before, on, or after the date of the enactment of this Act [July 19, 1977]."